

Department of Finance  <b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>	<b>Fund: 0682</b>  <b>PAGE 1</b> Renumbered From:
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**Legal Title**  
 Inmate and Ward Construction Revolving Account, Prison Industries Revolving Fund

**Legal Citation/Authority**  
 Chapter 116, Statutes of 2008 (SB 1261) Section 2  
 Penal Code section 2817

<b><u>Fund Classification</u></b>  <b><u>GAAP Basis</u></b> Proprietary/Internal Service Funds	<b><u>Fund Classification</u></b>  <b><u>Legal Basis</u></b> Nongovernmental/Working Capital and Revolving Funds
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**Purpose**  
 Money in the account is used for authorized public works projects involving construction, renovation or repair of prison facilities to be performed by inmate labor in accordance with Penal Code section 2816.

**Administering Agency/Organization Code**  
 Department of Corrections and Rehabilitation/Org 5225

**Major Revenue Source**  
 Funds transferred or deposited.

**Disposition of Fund (upon abolishment)**  
 Pursuant to Government Code section 16346, in absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.

**Appropriation Authority**  
 Penal Code section 2816 provides that money in the fund shall be available for expenditure by the department without regard to fiscal year and irrespective of the provisions of Government Code sections 13340 and 16304.

**State Appropriations Limit**  
**Always Excluded** – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is derived from a Working Capital and Revolving Fund.

**Comments/Historical Information**  
 Chapter 958, Statutes of 1983 (SB 422) Section 2.5 created the Inmate Construction Revolving Account within the Prison Industries Revolving Fund (fund 0678).  
  
 Chapter 10, Statutes of 2005 (SB 737) Section 6 changed the Administering Agency/Org from Department of Corrections/Org 5240 to Department of Corrections and Rehabilitation/Org 5225 which consists of Prison Industries Authority.  
  
 Chapter 116, Statutes of 2008 (SB 1261) Section 2 added words ‘and Ward’ to the fund title, effective January 1, 2009.

**DOF - MANUAL OF STATE FUNDS**

Inmate and Ward Construction Revolving Account,  
Prison Industries Revolving Fund

**FUND 0682**

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September 2013 revision changed Administering Agency/Org from Department of Corrections and Rehabilitation/Org 5225 to Prison Industries Authority/Org 5420.

December 2013 revision changed Administering Agency/Org from Prison Industries Authority/Org 5420 to Department of Corrections and Rehabilitation/Org 5225.